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From:

Sent: Tuesday, August 05, 2008 4:19 PM

To:

Cc:

Subject: RE: Quick TEFRA question

If a Form 1065 is filed, it reflects two partners, one of whom is a flow through entity such as a grantor trust, then TEFRA applies even if no valid partnership exists. I.R.C. 6233(b); [Andantech v. Commissioner](#), ---F.3d -- (D.C. Circuit); [Frazell v. Commissioner](#) - T.C. --; see also [Primco v. Commisioner](#), T.C. Memo (grantor trust takes partnership out of small partnership exception).